

# **Employment Tax e-file System**

## **Technical Fact Sheet**

### **November 5, 2003**

## **TAXPAYERS**

### **Definition**

For the purposes of the Employment Tax e-file System, a Taxpayer is any business entity that has employees, and has a requirement to file any of the Form 940 or Form 941 family of returns with the IRS. Taxpayers do not file directly to the IRS, but may use the services of an ERO, Reporting Agent, or a third party transmitter.

### **Obtain Software**

In order to electronically file, you must use approved software that has gone through the IRS assurance testing process. You can visit our Approved IRS e-file for Business Provider page at

<http://www.irs.gov/efile/lists/0,,id=105872,00.html> to get started.

### **Cost**

Although the IRS does not charge to participate in the e-file program, there maybe a charge based on which Software Provider you choose to satisfy your business needs. We suggest that you visit our Approved IRS e-file for Business Provider page at <http://www.irs.gov/efile/lists/0,,id=105872,00.html> to select the company you would like to use to file your 940/941 returns electronically.

### **Signing Returns**

A PIN is used as your signature. When you register for a PIN through an approved software provider, the software will request information pertaining to your business. Once this information is submitted, the IRS will mail you a PIN and you will be ready to file your Forms 940/941 electronically.

### **Electronic Payments**

Business filers can e-file and, at the same time, pay the balance due electronically by authorizing an electronic funds withdrawal. Check with your provider to see if this service is available.

### **Proof of Filing**

Contact your Provider to obtain your proof of filing.